

FORM RV-2
INSTRUCTIONS
(REV. 1997)

**HOW TO COMPLETE YOUR PERIODIC
RENTAL MOTOR VEHICLE AND TOUR VEHICLE SURCHARGE TAX RETURN
(FORM RV-2)**

INTRODUCTION

These instructions will assist you in filling out your periodic Rental Motor Vehicle and Tour Vehicle Surcharge (RV) Tax returns (Form RV-2) correctly. Effective January 1, 1992, taxpayers who are in the business of providing rental motor vehicles and/or who are in the tour business utilizing vans and buses are subject to this tax.

To properly enter the necessary information into our computer system, the tax returns must be filled in completely and accurately.

IMPORTANT!!!

Write "RV", the filing period, and your RV identification number on your check so that it may be properly credited to your account. **If you do not have any activity, and the result is no tax liability, enter "0" on Line 8. This periodic return must be filed.**

If you have questions, please contact your district tax office. The street addresses and telephone numbers are listed below.

OAHU DISTRICT OFFICE

First Taxation District
830 Punchbowl Street
Honolulu, HI 96813-5094

(808) 587-4242
Toll Free 1-800-222-3229

HAWAII DISTRICT OFFICE

Third Taxation District
State Office Building
75 Aupuni Street, #101
Hilo, HI 96720-4245

(808) 974-6321

MAUI DISTRICT OFFICE

Second Taxation District
State Office Building
54 S. High Street
Wailuku, HI 96793-2198

(808) 984-8500

KAUAI DISTRICT OFFICE

Fourth Taxation District
State Office Building
3060 Eiwa Street, #105
Lihue, HI 96766-1889

(808) 274-3456

Follow the example presented in *italics* for a sample of how to fill out the form. The circled numbers on the sample form correspond to the steps in the instructions.

Example: A taxpayer, BTK Rentals and Tour Vehicles (BTK), with registration no. 10009876, files its January return. BTK has twenty rental cars, two vans, and one bus on Oahu. BTK also has ten rental cars on Maui. For the car rentals, the twenty cars on Oahu were rented for a total of 525 rental days. The ten cars on Maui were rented for a total of 270 rental days. Both of the vans and the tour bus were in service for the month of January.

THE TOP OF THE TAX RETURN (fig. 2.0)

STEP 1 - If a name is not already printed on the form, write in your name (taxpayer's name) in the area provided.

STEP 2 - If a rental vehicle registration number is printed on the form, make sure it is correct. If the preprinted number is incorrect, write in the correct number. If it is not printed on the form, write it in the area provided.

STEP 3 - Place an "X" in the appropriate box to indicate the filing period (Month, Quarter, or Semiannual Period) for which the tax return is being filed. If the form is not preprinted with the period, write in the month, quarter, or semiannual period and year covered by the return.

Example: BTK files monthly returns, so an "X" was placed in the box labeled "MONTH OF" and BTK wrote "January 1998" following the "MONTH OF."

FORM RW-2 (REV. 1997)	STATE OF HAWAII — DEPARTMENT OF TAXATION RENTAL MOTOR VEHICLE AND TOUR VEHICLE SURCHARGE TAX	DO NOT WRITE IN THIS AREA 70
NAME 1 K RENTALS AND TOUR VEHICLES		
<input checked="" type="checkbox"/> 3 MONTH OF JANUARY 19 98 (Do not combine your filing for more than one month, if filing monthly.)		
<input type="checkbox"/> QUARTER OF 19 (Do not combine your filing for more than one quarter, if filing quarterly.)		
<input type="checkbox"/> SEMI-ANNUAL PERIOD OF 19		
R.V. I.D. NO. 2 0 0 0 9 8 7 6		

fig 2.0

COMPUTING THE TAXES (fig. 2.1)

STEP 4 - Column A, Lines 1 through 4. Enter the number of days that your rental motor vehicles were rented during the period. If filing quarterly or semiannually, add the Rental Motor Vehicle days for each month during the period, and enter the totals on the appropriate lines.

For example, if you have five cars on Oahu and they were each rented for thirty days during the period, enter "150" (5 x 30) in Column A, Line 1.

All activities must be allocated to their proper district(s). If you enter an amount on the "Totals" line (line 5) of any column, you must enter amount(s) which equal that total on the district allocation lines (line 1 through 4) of that column, or we will not be able to correctly process your tax return.

Example: For Column A, Line 1 (Rental Motor Vehicle days on Oahu), BTK has entered the net rental days of "525." For Column A, Line 2, (Rental Motor Vehicle days on Maui) BTK has entered the net rental days of "270."

STEP 5 - Column B, Lines 1 through 4. Enter the number of vans (8-25 passengers) used during the period for each District. If filing quarterly or semiannually, multiply the number of vans by the number of months in the period.

Example: In Column B, Line 1, BTK has entered "2" for the number of tour vans for Oahu. BTK does not have any tour vans on the other islands.

STEP 6 - Column C, lines 1 through 4. Enter the number of buses (26 or more passengers) used during the period for each district. If filing quarterly or semiannually, multiply the number of buses by the number of months in the period.

Example: In Column C, Line 1, BTK has entered "1" for the number of tour buses for Oahu. BTK does not have any buses on the other islands.

STEP 7a. - Add the number of Rental Motor Vehicle Days from Column A for all districts (Lines 1 through 4).

Example: In Column A, Line 5, BTK has entered 795 rental vehicle days for the month of January.

STEP 7b. - Add the number of vans from Column B for all districts (Lines 1 through 4).

Example: In Column B, Line 5, BTK has entered 2 vans for the month of January.

STEP 7c. - Add the number of buses from Column C for all districts (Lines 1 through 4).

Example: In Column C, Line 5, BTK has entered 1 bus for the month of January.

STEP 8a - In Column A, multiply the number entered on Line 5 by the tax rate of \$2 (Line 6), and enter the result on Line 7.

Example: BTK has multiplied 795 (the number of vehicle days entered on Line 5) by \$2 (the tax rate listed on Line 6) to get \$1,590, which is entered in Column A, Line 7 ($795 \times \$2 = \$1,590$).

STEP 8b - In Column B, multiply the number entered on Line 5 by the tax rate of \$15 (Line 6) and enter the result on Column B, Line 7.

Example: BTK has multiplied 2 (the number of vans in use during the month on Line 5) by \$15 (the tax rate listed on Line 6) to get \$30, which is entered in Column B, Line 7 ($2 \times \$15 = \30).

STEP 8c - In Column C, multiply the number entered on Line 5 by the tax rate of \$65 (Line 6), and enter the result on Line 7.

Example: BTK has multiplied 1 (the number of buses in use during the month on Line 5) by \$65 (the tax rate on Line 6) to get \$65, which is entered in Column C, Line 7 ($1 \times \$65 = \65).

		COLUMN A		COLUMN B		COLUMN C	
		Rental Motor Vehicle Surcharges Enter the Number of Motor Vehicle Days 4	Tour Vehicle Charge Tax Enter the Number of Tour Vehicles Using 8 - 25 Passengers 5	Tour Vehicle Charge Tax Enter the Number of Tour Vehicles Using 26 or More Passengers 6			
1	OAHU DISTRICT	525	2	1	1		
2	MAUI DISTRICT	270			2		
3	HAWAII DISTRICT				3		
4	KAUAI DISTRICT				4		
5	TOTALS (Add lines 1 thru 4 of columns A, B, and C)	7a 795	7b 2	7c 1	5		
6	RATES	\$2	\$15	\$65	6		
7	TAXES (Multiply line 5 by line 6 of columns A, B, and C)	8a 1,590 00	8b 30 00	8c 65 00	7		

fig 2.1

FINISHING THE TAX RETURN (fig. 2.2)

STEP 9 - Add Columns A through C of Line 7, and enter the total on Line 8. This is the total tax due. **CAUTION: LINE 8 MUST BE FILLED IN.** If you do not have any rental motor vehicle or tour vehicle activity and therefore have no tax due, enter a zero (0) on Line 8.

Example: BTK has added \$ 1,590, \$ 30, and \$ 65 for a total of \$ 1, 685 which is entered on Line 8.

STEP 10 - If you file a tax return after the due date and there is tax due on the return, then you must compute penalty and interest charges. The penalty is assessed at the rate of 5% a month, or part of a month, from the due date to the filing date, to a maximum of 25%. Interest is assessed at the rate of 2/3 of 1% a month, or part of a month, on the unpaid tax and penalty. Instructions for computing the penalty and interest may be requested from any district tax office. After computing the amounts, enter the penalty on Line 9a and the interest on Line 9b.

If you are unable to compute the penalty and interest, the Department will compute it for you and send you a statement.

STEP 11 - Add the amounts on Lines 8, 9a, and 9b, and enter the sum on Line 10. This is the amount of your total payment due, including any penalty and interest. If you are not making a payment, enter a zero (0).

STEP 12 - Sign your tax return. The sole proprietor, a partner, corporate officer, or an authorized agent must sign and date the tax return, state his/her title, and write the date the return is signed.

* IF YOU DO NOT HAVE ANY ACTIVITY AND THE RESULT IS NO TAX LIABILITY, ENTER 0 ON LINE 8. THIS RETURN MUST BE FILED.		8	TOTAL TAXES DUE (Adding 7, columns A thru C, and enter here)	9	1,685	00	8
FOR LATE FILING ONLY →		9a	PENALTY →	10			9a
		9b	INTEREST →				9b
Make check payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank. Write your rental motor vehicle and tour vehicle registration number and the period of payment on the check.		10	PLEASE ENTER AMOUNT OF YOUR PAYMENT (add lines 8, 9a and 9b)	11	1,685	00	10

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Rental Motor Vehicle and Tour Vehicle Surcharge Tax Law and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

<div>THIS SPACE FOR DATE RECEIVED STAMP</div>	<u>Betty Aloha</u>	<u>12</u>	<u>owner</u>	<u>2/27/98</u>
	SIGNATURE		TITLE	DATE

MAILING ADDRESSES:

Oahu District Office P.O. Box 2430 Honolulu, HI 96804-2430	Maul District Office P.O. Box 1427 Wailuku, HI 96793-6427
Hawaii District Office P.O. Box 937 Hilo, HI 96721-0937	Kauai District Office P.O. Box 1687 Lihue, HI 96766-5687

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fig 2.2

SENDING IN THE TAX RETURN AND PAYMENT

Attach a check made payable to the "HAWAII STATE TAX COLLECTOR" in U.S. dollars to the tax return. Write "RV," the filing period, and your R.V. registration number on the check so that it may be properly credited to your account.

Send both the tax return and check to your respective district tax office. The addresses are on Form RV-2. If you prefer, you may drop off your tax return and payment at any district tax office.